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Amendments to the Claims

The following claims are pending in this application.

1-20. (**Canceled**)

21. (*Previously presented*) A sound system for a spa, the sound system comprising:

a source of sound waves; and

at least one sound wave guide adapted to transmit sound waves from the source of sound waves to a location in the spa where the sound waves are audible to an occupant of the spa.

- 22. (*Previously presented*) The sound system as recited in claim 21, wherein the spa comprises a housing, and wherein the sound system further comprises at least one sound emitting orifice in the housing, the sound emitting orifice adapted to emit the sound waves transmitted by the at least one sound wave guide.
- 23. (*Previously presented*) The sound system as recited in claim 22, wherein the at least one sound emitting orifice comprises a plurality of perforations.
- 24. (*Previously presented*) The sound system as recited in claim 22, wherein the sound system further comprises at least one perforated cover mounted over the at least one sound emitting orifice.
- 25. (*Previously presented*) The sound system as recited in claim 21, wherein the sound system further comprises a sound wave distributor having at least one inlet for sound waves operatively connected to the source of sound waves and at least one outlet operatively connected to the at least one sound wave guide.

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- 26. (*Previously presented*) The sound system as recited in claim 21, wherein the sound system further comprises at least one head rest having at least one perforation adapted to emit sound waves transmitted by the at least one sound wave guide.
- 27. (*Previously presented*) The sound system as recited in claim 21, wherein the at least one sound wave guide comprises at least one conduit.
- 28. (*Previously presented*) The sound system as recited in claim 27, wherein the at least one conduit comprises at least one of a pipe, a tube, and a hose.
- 29. (*Previously presented*) A sound wave guide speaker assembly for a spa, the sound wave guide speaker assembly adapted to introduce sound waves from a source of sound waves to the spa where the sound waves are audible to an occupant of the spa, the sound wave guide speaker assembly comprising:

a surface having at least one perforation; and

at least one sound wave guide adapted to transmit sound waves from the source of sound waves to the at least one perforation.

- 30. (*Previously presented*) A sound wave guide speaker assembly as recited in claim 29, wherein the spa comprises a housing, and wherein the surface comprises a surface of the housing.
- 31. (*Previously presented*) A sound wave guide speaker assembly as recited in claim 29, wherein the surface comprises a cover and wherein the at least one perforation comprises at least one perforation in the cover.
- 32. (*Previously presented*) The sound wave guide speaker assembly as recited in claim 29, wherein the cover comprises one of a square, a rectangular, and an oval cover.

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33. (*Previously presented*) The sound wave guide speaker assembly as recited in claim 29, wherein the at least one sound wave guide comprises at least one conduit.

- 34. (*Previously presented*) The sound wave guide speaker assembly as recited in claim 29, wherein the at least one conduit comprises a circular conduit having a nominal diameter between about 0.25 inches and about 6 inches.
- 35. (*Previously presented*) A method of providing sound to an occupant of a spa, the method comprising:

providing a source of sound waves; and

transmitting the sound waves through at least one sound wave guide wherein at least some of the sound waves are audible to an occupant of the spa.

- 36. (*Previously presented*) The method as recited in claim 35, wherein transmitting the sound waves through at least one sound wave guide comprises transmitting the sound waves through at least one conduit.
- 37. (*Previously presented*) The method as recited in claim 35, wherein the spa comprises a housing having at least one perforation, and wherein transmitting the sound waves through at least one sound wave guide comprises transmitting the sound waves to the at least one perforation in the housing.
- 38. (*Previously presented*) The method as recited in claim 37, wherein the at least one perforation in the housing comprises at least one perforated cover, and wherein transmitting the sound waves through at least one sound wave guide comprises transmitting sound to the at least one perforated cover.

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39. (*Previously presented*) The method as recited in claim 35, wherein the source of sound comprises a sound wave distributor, and wherein the method further comprises distributing the sound waves from the source of sound to the at least one sound wave guide via the sound wave distributor.

40. (*Previously presented*) The method as recited in claim 35, wherein providing a source of sound comprises providing one of a radio, a stereo, a compact disc player, a tape player, a phonograph, a television, a video cassette recorder/player, a digital video disc player, a computer, and an MP3 player.